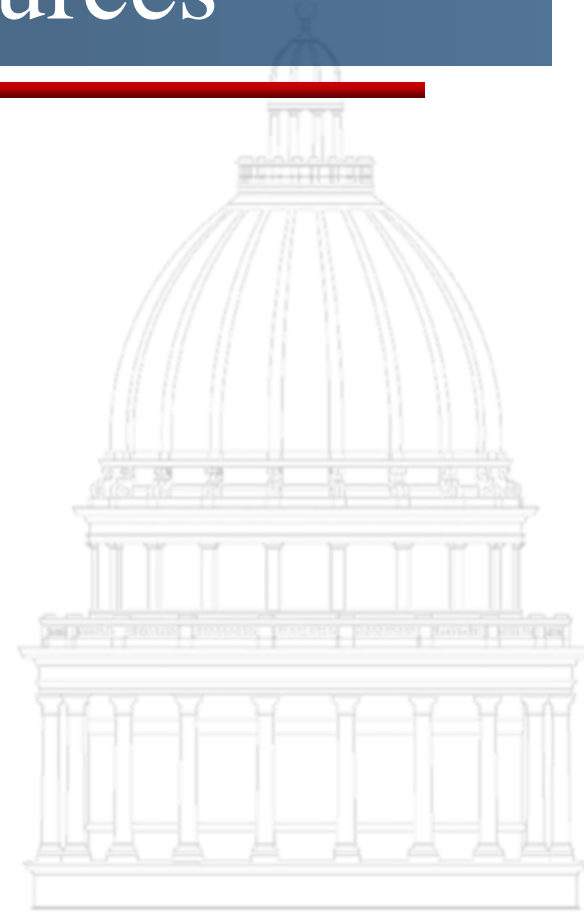
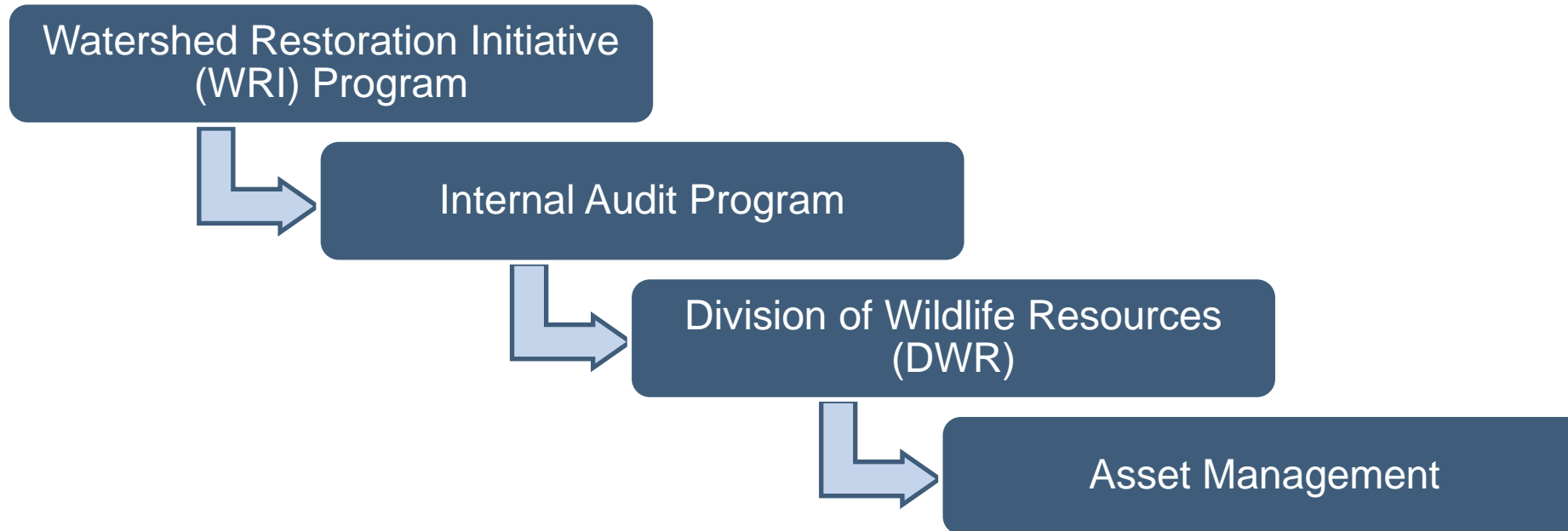

In-Depth Follow-Up of An In-Depth Budget Review of the Department of Natural Resources

Utah Legislative Auditor General
Report to the Natural Resources, Agriculture, and
Environmental Quality Appropriations Subcommittee
February 2, 2021



An In-Depth Budget Review of the Department of Natural Resources (Report #2019-10)



Recommendations and Implementation Status

Recommendations and Implementation Status

# of Recommendations Made to Agency		Implementation Status
DNR	11	6 Implemented; 5 In Process
Legislature	2	2 Implemented
TOTAL	13	8 Implemented; 5 In Process

FOR MORE INFORMATION

Page 1

Recommendations from Chapter II: WRI Should Formalize Governance And Improve Metrics

Recommendation	Implementation Status
1. We recommend the Legislature consider codifying in statute the mission and oversight structure for the Watershed Restoration Initiative.	Implemented
2. We recommend the Department of Natural Resources create and adopt policies and procedures that provide guidance for the Watershed Restoration Initiative.	Implemented
3. We recommend the Department of Natural Resources report all partner funds, along with the state funds used to leverage all other funds.	Implemented
4. We recommend the Department of Natural Resources provide regular reports to the Legislature on the administrative costs of operating the Watershed Restoration program.	In Process
5. We recommend the Department of Natural Resources set clear objectives that are measurable and targets that encourage program improvement.	Implemented
6. We recommend the Department of Natural Resources measure the long-term impact of the Watershed Restoration program by using research already occurring within the department.	In Process

FOR MORE INFORMATION

Pages 3 and 4

Prior to This Audit, Some WRI Performance Metrics Had Not Been Adjusted for 12 Years

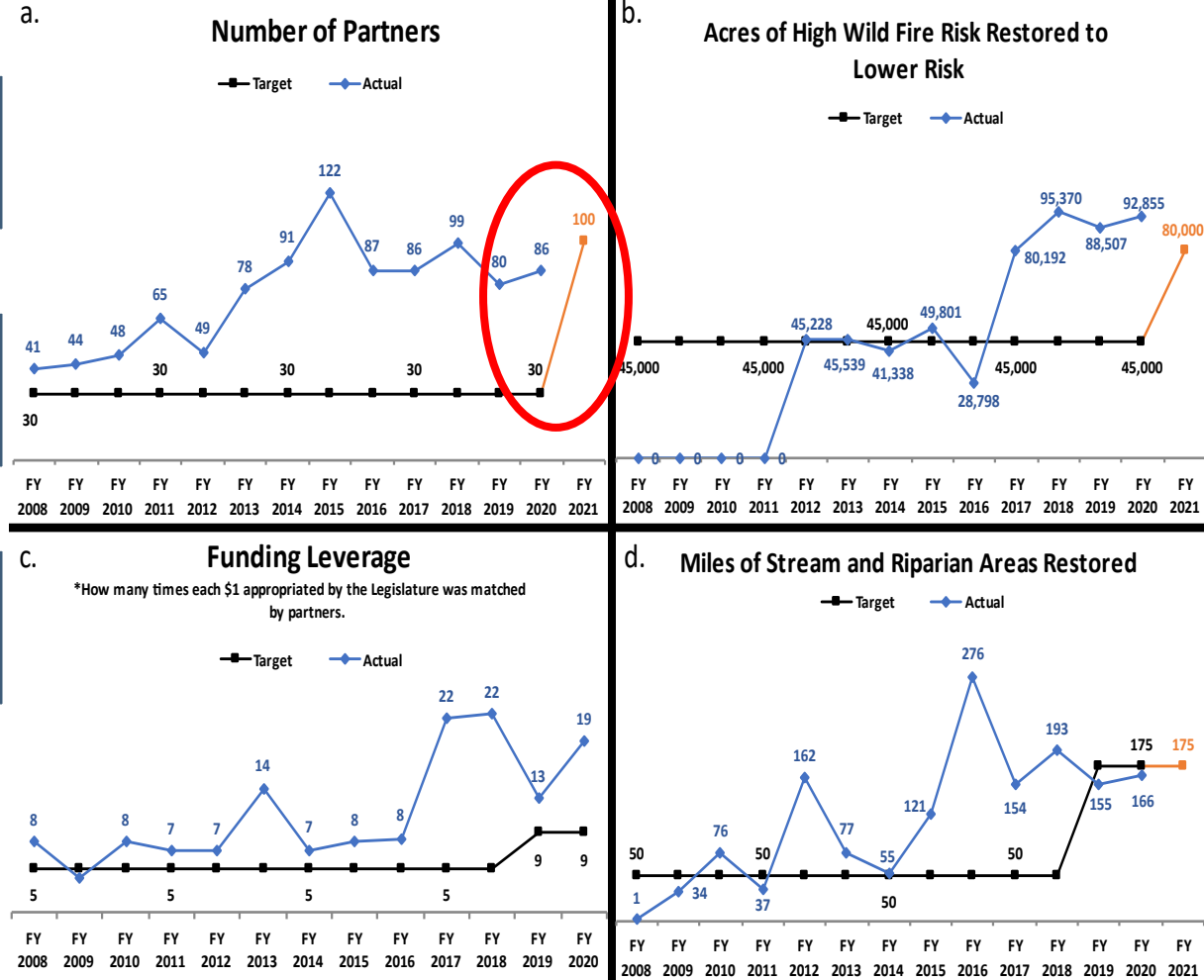
Implementation gaps identified

Implementation gaps resolved

Implementation statuses changed

FOR MORE INFORMATION

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Recommendations from Chapter III: DNR's Internal Audit Lacks Sufficient Independence and Effectiveness

Recommendation	Implementation Status
1. We recommend the Department of Natural Resources strengthen internal auditor independence by separating the duties of the audit director and finance director.	Implemented
2. We recommend the internal audit director for the Department of Natural Resources report to the executive director or an audit committee and annually update the audit plan that is reviewed and approved by management.	Implemented
3. We recommend the Department of Natural Resources' internal audit function ensure accountability by including an annual follow-up process in its audit procedures.	In Process

FOR MORE INFORMATION

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Recommendations from Chapter IV: Like Similar Wildlife Divisions in Other States, DWR Could Become More Self-Funded

Recommendation	Implementation Status
1. We recommend the Legislature consider having the Division of Wildlife Resources work towards becoming more self-funded.	Implemented
2. We recommend the Wildlife Board review nonresident fees and report to the Legislature on which fees could be increased.	Implemented



FOR MORE INFORMATION

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Recommendations from Chapter V:

DNR Should Improve Its Oversight of Division Assets

Recommendation	Implementation Status
1. We recommend the Department of Natural Resources strengthen controls to ensure individuals in charge of asset purchasing, custodianship, recordkeeping, and inventorying maintain proper segregation of duties.	In Process
2. We recommend the Department of Natural Resources divisions ensure assets (capital and noncapital) are appropriately tracked and recorded, records are kept up-to-date, and divisions report the results of annual inventories to the DNR finance director.	In Process



FOR MORE INFORMATION

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An Annual Follow-Up of A Performance Audit of Utah's Oil and Gas Program

Recommendations and Implementation Status

# of Recommendations Made to Agency		Implementation Status
Oil and Gas Program	13	9 Implemented; 4 In Process
DNR	1	1 Implemented
TOTAL	14	10 Implemented; 4 In Process

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